

## **RESOLUTION R1819-01**

### **A RESOLUTION CALLING FOR AN ELECTION WITHIN THE CITY REFERRING TO THE VOTERS A MEASURE FOR THE ADOPTION OF AN ORDINANCE IMPOSING A TAX ON MOTOR VEHICLE FUEL DEALERS; PROVIDING FOR ADMINISTRATION, ENFORCEMENT AND COLLECTION OF THE TAX; AND ADOPTING A BALLOT TITLE AND EXPLANATORY STATEMENT**

**WHEREAS**, pursuant to state law, the City Charter, and the City's constitutional home rule authority, the City of Gold Beach may enact a motor vehicle fuel dealers license tax; and

**WHEREAS**, the City has determined that there is a need for additional funds for the City to build, maintain and repair its streets and transportation infrastructure; and

**WHEREAS**, the City is proposing the adoption of an ordinance, attached hereto as Exhibit A, that creates a motor vehicle fuel dealers tax and provides for the administration, enforcement and collection of the tax; and

**WHEREAS**, the City Council has determined that the enactment and adoption of such ordinance should be by a vote of the people of the City; and

**WHEREAS**, the Oregon Constitution, the City Charter, the Gold Beach City Code and ORS Chapter 250 authorize the City to submit this measure to City voters.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council for the City of Gold Beach, as follows:

**Section 1.** An election is called to be held in the City of Gold Beach on November 6, 2018, among the qualified voters of the City on the question of adoption of an ordinance, which is attached as Exhibit A, for the implementation of tax on motor fuel dealers.

**Section 2.** The election will be conducted by Curry County. The County Clerk for Curry County is hereby instructed to prepare the ballots and to take other actions necessary to conduct the election.

**Section 3.** The proposed ballot title prepared by the City Council for the measure is attached as Exhibit B.

**Section 4.** Ballots from the election shall be counted and tabulated and the results certified as provided by law. If a majority of the legal voters of the City of Gold Beach voting on the measure approve the measure, the ordinance shall be adopted and shall take effect as provided for in the ordinance.

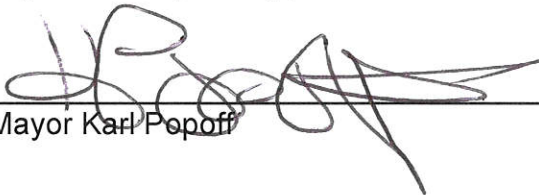
**Section 5.** This Resolution, including the proposed ballot title, shall be filed with the City Recorder at the City of Gold Beach City Hall.

**Section 6.** Upon filing of this Resolution, the City Recorder shall give notice of the election by posting notice thereof in a public place in City Hall and by publishing a notice thereof in a newspaper of general circulation in the City of Gold Beach. The notice shall contain a statement that the ballot title was received, a statement that an elector may file a petition for review of the ballot title, the deadline by which petitions for review must be filed, the ballot title caption and question, the date of the election, and information on where the full ballot title may be reviewed.

**Section 7.** The City Recorder is authorized and shall take such other actions to proceed with the election as provided in state law and is further authorized by the City Council to act so as to carry out the purposes of this resolution.

**Section 8.** This Resolution shall become effective immediately upon its adoption.

PASSED BY THE GOLD BEACH CITY COUNCIL, this 9<sup>th</sup> day of July, 2018.

  
\_\_\_\_\_  
Mayor Karl Popoff

ATTEST:

  
\_\_\_\_\_  
Jodi Fritts, City Administrator/City Recorder

**Ordinance No. 667 Exhibit A**

**CITY OF GOLD BEACH  
ORDINANCE NO. 667, SERIES 2018**

**AN ORDINANCE ESTABLISHING A MOTOR VEHICLE FUEL TAX IMPOSED ON  
MOTOR VEHICLE FUEL DEALERS AND ADDING CHAPTERS 4.600-4.700 TO THE  
GOLD BEACH CITY BUSINESS CODE**

**THE CITY OF GOLD BEACH ORDAINS AS FOLLOWS:**

**Section 1.** Title MOTOR VEHICLE FUEL TAX CODE, Chapters 4.600-4.700 of the Gold Beach City Business Code are added as follows:

**TITLE MOTOR VEHICLE FUEL TAX CODE  
CHAPTERS 4.600-4.700**

**MOTOR VEHICLE FUEL DEALER'S TAX**

**4.610: DEFINITIONS.** As used in this Chapter, unless the context requires otherwise, the following words and phrases shall mean:

**City** The City of Gold Beach.

**Dealer** Any Person who:

A. Imports or causes to be imported Motor Vehicle Fuel for sale, use or Distribution in the City, **but "Dealer" does not include:** 1) any Person who imports into the City Motor Vehicle Fuel in quantities of 500 gallons or less purchased from a supplier who is a Dealer hereunder if that Dealer assumes liability for the payment of the applicable tax to the City; or 2) the Oregon Department of Transportation's sale, use or Distribution in the City of Motor Vehicle Fuel; and 3) the Port of Gold Beach's sale, use or Distribution in the City of Motor Vehicle Fuel.

B. Produces, refines, manufactures or compounds Motor Vehicle Fuels in the City for use, Distribution or sale in the City; or

C. Acquires for sale, use or Distribution in the City Motor Vehicle Fuel for which there has been no Motor Vehicle Fuel tax previously paid or incurred.

**Distribution** In addition to its ordinary meaning, the delivery of Motor Vehicle Fuel by a Dealer to any Service Station or into any tank, storage facility or series of tanks or storage facilities

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connected by pipelines, from which Motor Vehicle Fuel is withdrawn directly for sale or for delivery into the fuel tanks of Motor Vehicles, whether or not the Service Station, tank or storage facility is owned, operated or controlled by the Dealer.

|                           |  |
|---------------------------|--|
| <b>Highway</b>            | Every way, thoroughfare and place of whatever nature, open for use of the public for the purpose of vehicular travel.  |
| <b>Motor Vehicle</b>      | All vehicles, engines or machines, movable or immovable, operated or propelled by the use of Motor Vehicle Fuel.   |
| <b>Motor Vehicle Fuel</b> | Includes all gasoline, diesel, mogas, methanol and any other flammable or combustible gas or liquid, by whatever name such gasoline, diesel, mogas, methanol, gas or liquid is known or sold, which is usable as fuel for the operation of Motor Vehicles, except gas, diesel, mogas, methanol or liquid, the chief use of which, as determined by the Tax Administrator, is for purposes other than the propulsion of Motor Vehicles upon the Highways. For the purposes of this definition, <b>non-ethanol gas used to propel boats or any watercraft upon the water is not a “Motor Vehicle Fuel” subject to taxation under this Ordinance.</b> |
| <b>Person</b>             | Includes every natural Person, association, firm, partnership, corporation, joint venture or other business entity.  |
| <b>Service Station</b>    | Any place operated for the purpose of retailing and delivering Motor Vehicle Fuel into the fuel tanks of Motor Vehicles.   |
| <b>Tax Administrator</b>  | The City Administrator, the City Administrator’s designee, or any Person or entity with whom the City Administrator contracts to perform those duties.   |
| <b>Weight Receipt</b>     | A receipt issued by the Oregon Department of Transportation, stating the combined weight of each self-propelled or motor-driven vehicle.   |

**4.615: TAX IMPOSED.** A tax is hereby imposed on every Dealer. The tax imposed shall be paid monthly to the Tax Administrator. The Tax Administrator is authorized to exercise all supervisory and administrative powers with regard to the enforcement, collection and administration of the tax, including all powers specified in ORS 319.010 to 319.430.

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**4.620: AMOUNT AND PAYMENT.** In addition to any fees or taxes otherwise provided for by law, every Dealer engaging in the City in the sale, use or Distribution of Motor Vehicle Fuel, shall:

- A. Not later than the 25th day of each calendar month, provide a statement to the Tax Administrator, on forms prescribed, prepared and furnished by the Tax Administrator, describing and quantifying all Motor Vehicle Fuel sold, used or distributed by him/her in the City as well as all such fuel sold, used or distributed in the City by a purchaser of such Motor Vehicle Fuel for which the Dealer has assumed liability for payment of the applicable tax during the preceding calendar month.
- B. Pay a tax computed on the basis of
  - 1. \$.01 (one cent) per gallon of Motor Vehicle Fuel so sold, used or distributed as shown by such statement in the manner and within the time provided in this code, plus
  - 2. Beginning May 1 and ending October 31 of each year, an additional \$.03 (three cents) per gallon of Motor Vehicle Fuel so sold, used or distributed as shown by such statement in the manner and within the time provided in this code.

**4.625: LICENSE REQUIREMENTS.** No Dealer shall sell, use or distribute any Motor Vehicle Fuel until he/she has secured a Dealer's license as required herein.

### **4.630: LICENSE APPLICATIONS AND ISSUANCE.**

- A. Every Person, before becoming a Dealer in Motor Vehicle Fuel in this City, shall make application to the Tax Administrator for a license authorizing such Person to engage in business as a Dealer.
- B. Applications for the license shall be made on forms prescribed, prepared and furnished by the Tax Administrator.
- C. Applications shall be accompanied by a duly acknowledged certificate containing:
  - 1. The business name under which the applicant transacts business.
  - 2. The address of applicant's principal place of business and location of distributing stations in City and within three miles of the City.
  - 3. The name and address of the managing agent, the names and addresses of the several Persons constituting the firm or partnership or, if a

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corporation, the name under which the corporation is authorized to transact business and the names and addresses of its principal officers and registered agent, as well as primary transport carrier.

- D. If an application for a Motor Vehicle Fuel Dealer's license is complete and accepted for filing, the Tax Administrator shall issue to the Dealer a license in such form as the Tax Administrator may prescribe to transact business in the City. A license issued hereunder is not assignable, and is valid only for the Dealer in whose name it is issued.
- E. The Tax Administrator shall retain all completed applications with an alphabetical index thereof, together with a record of all licensed Dealers.

### **4.635: FAILURE TO SECURE LICENSE.**

- A. If a Dealer sells, distributes or uses any Motor Vehicle Fuel without first filing the certificate and obtaining the license required by Section 4.625, the tax on all Motor Vehicle Fuel sold, distributed or used by that Dealer shall be immediately due and payable.
- B. The Tax Administrator shall determine, from the number and types of sources as the Tax Administrator determines reasonable, the amount of tax due. The Tax Administrator shall assess the Dealer for the tax in the amount determined, together with a penalty of 100 percent of the tax, and shall make its certificate of such assessment and penalty. In any suit or proceeding to collect the tax or penalty or both, the certificate shall be prima facie evidence that the Dealer therein named is indebted to the City in the amount of the tax and penalty stated.
- C. Any tax or penalty assessed pursuant to this section may be collected in the manner prescribed in this Chapter regarding delinquency in payment of the fee or by an action at law.
- D. In the event any suit or action is instituted to enforce this section, if the City is the prevailing party, the City shall be entitled to recover from the Person sued reasonable attorney's fees at trial or upon appeal of such suit or action, in addition to all other sums provided by law.

**4.640: REVOCATION OR CANCELLATION OF LICENSE.** The Tax Administrator may revoke the license of any Dealer refusing or neglecting to comply with any provision of this Chapter. The Tax Administrator shall mail, by certified mail addressed to the Dealer at his/her last known address appearing in the files of the Tax Administrator, a notice of intent to revoke. The notice shall give the reason for the revocation. The license revocation shall become effective without further notice if within

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10 days from the mailing of the notice, the Person or Dealer has not satisfied its default or delinquency.

### **4.645: CANCELLATION OF LICENSE.**

- A. The Tax Administrator may, upon written request of a Dealer, cancel a license issued to that Dealer. The Tax Administrator shall, upon approving the Dealer's request for cancellation, set a date not later than 30 days after receipt of the written request, after which the license shall no longer be effective.
- B. The Tax Administrator may, after 30 days' notice has been mailed to the last known address of the Dealer, cancel the license of Dealer upon finding that the Dealer is no longer engaged in the business of a Dealer.

**4.650: REMEDIES CUMULATIVE.** The remedies provided in this Chapter are cumulative. No action taken pursuant to this Chapter shall relieve any Person from the penalty provisions of this Chapter or other remedies available under law.

### **4.655: PAYMENT OF TAX AND DELINQUENCY.**

- A. The tax imposed by Section 4.615 of this Code shall be paid to the Tax Administrator on or before the 25<sup>th</sup> day of each month.
- B. Except as provided in subsections (C) and (E) of this section, if the tax is not paid as required by subsection (A) of this section, a penalty of one (1) percent of such tax due and owing shall be assessed and shall be immediately due and payable.
- C. Except as provided in subsection (E) of this section, if the payment of the tax and penalty, if any, is not made on or before the 1st day of the next month following that month in which payment is due, a further penalty of 10 percent of the tax due and owing shall be assessed. Said penalty shall be in addition to the penalty provided for in subsection (B) of this section and shall be immediately due and payable.
- D. If the tax imposed by Section 4.615 of this Code is not paid as required by subsection (A) of this section, interest shall be charged at the rate of .0329 percent per day until the tax, interest and penalties have been paid in full.
- E. The Tax Administrator may at its sole discretion and for good cause shown, waive any penalties assessed under this section.
- F. If any Person fails to pay the tax, interest, or any penalty owed under the Ordinance, City shall collect such tax, interest, and/or penalty. The Tax

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Administrator or designee shall commence and prosecute to final determination in any court of competent jurisdiction an action at law to collect the same.

- G. In the event any suit or action is instituted to collect the tax, interest, or any penalty provided for by this section, if the City is the prevailing party, the City shall be entitled to recover from the Person sued reasonable attorney's fees at trial or upon appeal of such suit or action, in addition to all other sums provided by law.

**4.660: MONTHLY STATEMENT OF DEALER.** Every Dealer shall provide to the Tax Administrator on or before the 25<sup>th</sup> day of each month, on forms prescribed, prepared and furnished by the Tax Administrator, a statement of the number of gallons of Motor Vehicle Fuel sold, distributed or used by the Dealer during the preceding calendar month. The statement shall be signed by the Dealer or the Dealer's agent.

**4.665: FAILURE TO FILE MONTHLY STATEMENT.** If a Dealer fails to file any statement required by 4.620A and 4.660, the Tax Administrator shall proceed forthwith to determine from as many available sources as the Tax Administrator determines reasonable the amount of Motor Vehicle Fuel sold, distributed, or used by such Dealer for the unreported period and such determination shall in any proceeding be prima facie evidence of the amount of fuel sold, distributed or used. The Tax Administrator shall immediately assess the Dealer for the tax upon the amount determined, adding thereto a penalty of 10 percent of the tax. The penalty shall be cumulative to other penalties provided in this Chapter.

**4.670: BILLING PURCHASERS.** Dealers in Motor Vehicle Fuel shall render bills to all purchasers of Motor Vehicle Fuel. The bills shall separately state and describe the different products and quantities of Motor Vehicle Fuel sold or shipped thereunder and shall be serially numbered unless other sales invoice controls acceptable to the Tax Administrator are maintained.

**4.675: FAILURE TO PROVIDE INVOICE OR DELIVERY TAG.** No Person shall receive and accept Motor Vehicle Fuel from any Dealer, or pay for the same, or sell or offer Motor Vehicle Fuel for sale, unless the Motor Vehicle Fuel is accompanied by an invoice or delivery tag showing the date upon which Motor Vehicle Fuel was delivered, purchased or sold and the name of the Dealer in Motor Vehicle Fuel.

**4.680: TRANSPORTING MOTOR VEHICLE FUEL IN BULK.** Every Person operating any conveyance for the purpose of hauling, transporting or delivering Motor Vehicle Fuel in bulk shall, before entering upon the public Highways of the City with such conveyance, have and possess during the entire time of the hauling or transporting of such Motor Vehicle Fuel, an invoice, bill of sale or other written statement showing the



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number of gallons, the true name and address of the seller or consignor, and the true name and address of the buyer or consignee, if any, of the same. The Person hauling such Motor Vehicle Fuel shall, at the request of any officer or Person authorized by law to inquire into or investigate such matters, produce and offer for inspection the invoice, bill of sale or other statement.

### **4.685: EXEMPTION OF EXPORT FUEL.**

- A. The tax imposed by Section 4.615 shall not be imposed on Motor Vehicle Fuel which is:
  - 1. Exported from the City by a Dealer; or
  - 2. Sold by a Dealer for export by the purchaser to an area or areas outside the City in containers other than the fuel tank of a Motor Vehicle, but every Dealer shall be required to report such exports and sales to the City in such detail as the City requires.
- B. In support of any exemption from taxes claimed under this section, every Dealer must execute and file with the Tax Administrator an export certificate, in such form as shall be prescribed, prepared and furnished by the Tax Administrator, which shall contain a sworn statement, made by a Person having actual knowledge of such exportation, confirming that the Motor Vehicle Fuel has been exported from the City, and giving such details with reference to such shipment as the Tax Administrator may require. The Tax Administrator may demand of any Dealer such additional data as is deemed necessary in support of any such certificate and failure to supply such data will constitute a waiver of any rights to exemptions claimed by virtue of such certificate. The Tax Administrator may, in a case where the Tax Administrator believes no useful purpose would be served by filing of an export certificate, waive the filing of the certificate.
- C. Any Motor Vehicle Fuel carried from the City in the fuel tank of a Motor Vehicle shall not be considered as exported from the City and does not qualify for the exemptions herein.
- D. No Person shall, through false statement, trick, or otherwise, obtain Motor Vehicle Fuel for which the tax has not been paid for export and fail to export the same, or any portion thereof, or cause the Motor Vehicle Fuel or any portion thereof not to be exported. Nor shall any Person divert or cause to be diverted Motor Vehicle Fuel, for which the tax has not been paid, or any portion thereof to be used, distributed or sold in the City and fail to notify the Tax Administrator and the Dealer from whom the Motor Vehicle Fuel was originally purchased of such diversion.

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- E. No Dealer or other Person shall conspire with any Person to withhold from export, or to divert from export or to return Motor Vehicle Fuel to the City for sale or use so as to avoid any of the taxes or fees imposed herein.
- F. In support of any exemption from taxes on account of sales of Motor Vehicle Fuel for export by the purchaser, the Dealer shall retain in his/her files for at least three years an export certificate executed by the purchaser in such form and containing such information as is prescribed by the Tax Administrator. This certificate shall be prima facie evidence of the exportation of the Motor Vehicle Fuel to which it applies only if accepted by the Dealer in good faith.

**4.690: SALES TO ARMED FORCES EXEMPTED.** The tax imposed by Section 4.615 shall not be imposed on any Motor Vehicle Fuel sold to the Armed Forces of the United States, including the United States Coast Guard and the Oregon National Guard, for use in ships, aircraft or for export from the City; but every Dealer shall be required to report such sales to the Tax Administrator in such detail as may be required. A certificate by an authorized officer of such Armed Forces shall be accepted by the Dealer as sufficient proof that the sale is for the purpose specified in the certificate.

**4.695: FUEL IN VEHICLES COMING INTO CITY NOT TAXED.** Any Person coming into the City in a Motor Vehicle may transport in the fuel tank of such vehicle, Motor Vehicle Fuel for his/her own use only and for the purpose of operating such Motor Vehicle without securing a license or paying the tax provided in herein or without complying with the provisions imposed upon Dealers herein; but if the Motor Vehicle Fuel so brought into the City is removed from the fuel tank of the vehicle or used for any purpose other than the propulsion of the vehicle, the Person so importing the fuel into the City shall be subject to all the provisions herein applying to Dealers.

### **4.705: REFUNDS.**

- A. Refunds of tax on Motor Vehicle Fuel will be made pursuant to any applicable refund provisions of Chapter 319 of the Oregon Revised Statutes, including but not limited to ORS 319.280 and 319.831. Claim forms for refunds may be obtained from the Tax Administrator's office.
- B. A holder of a Weight Receipt which certifies to the City that the Motor Vehicle Fuel upon which the tax was imposed will be used only for fueling vehicles subject to the State of Oregon's weight-mile tax, may apply for a refund of 80 percent of the tax imposed by Section 4.615 on Motor Vehicle Fuel purchased in bulk for Distribution at the Weight Receipt holder's facility located within the City.
- C. All claims for refund or credit under subsection (B) of this section shall be filed within 15 months of the date that the fuel was purchased and may not be filed more

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frequently than quarterly. The minimum claim for refund filed under subsection (B) of this section shall be \$25.00.

**4.715: EXAMINATIONS AND INVESTIGATIONS.** The Tax Administrator, or duly authorized agents, may make any examination of accounts, records, stocks, facilities and equipment of Dealers, Service Stations, storage facilities, and other Persons or facilities engaged in storing, selling or distributing Motor Vehicle Fuel or other petroleum product or products within this City; and make such other investigations as it considers necessary in carrying out the provisions of this Ordinance. If the examinations or investigations disclose that any reports of Dealers or other Persons filed with the Tax Administrator have shown incorrectly the amount of Motor Vehicle Fuel distributed or the tax accruing thereon, the Tax Administrator may make such changes in subsequent reports and payments due and owing, or may make refunds, as may be necessary to correct any errors discovered. The Dealer shall reimburse the City for the reasonable costs of the examination or investigation if the Tax Administrator finds that the Dealer paid 95 percent or less of the tax owing for the period of the examination or investigation. In the event that such examination or investigation determines that an additional payment is due, such additional payment shall be subject to interest at the rate of .0329 percent per day from the date the original tax payment was due.

### **4.720: OVERPAYMENT AND UNDERPAYMENT**

- A. Overpayment. Except as otherwise provided in this Chapter, in order to receive a credit or refund from the City for an erroneous overpayment of tax, the Dealer must file a written claim for credit or refund within three years from the date on which the overpayment was made. Such claim shall clearly explain the basis of the alleged overpayment.
- B. Underpayment. City may require a Dealer to correct an underpayment of tax by providing the Dealer with written notice of such underpayment within three years from the date upon which the tax was due and owing. Such statement shall clearly explain the basis of the alleged underpayment. Such underpayment shall be subject to the penalties provided in Section 4.655. Notwithstanding the immediately preceding, the City may at any time require a Dealer who has filed a fraudulent report or has neglected to file a required report to correct for underpayment.

**4.725: EXAMINING BOOKS AND ACCOUNTS OF CARRIER OF MOTOR VEHICLE FUEL.** The Tax Administrator or duly authorized agents of the Tax Administrator may at any time during normal business hours examine the books and accounts of any carrier of Motor Vehicle Fuel or Dealer operating within the City for the purpose of enforcing the provisions of this Chapter.

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**4.730: RECORDS TO BE KEPT BY DEALERS.** Every Dealer in Motor Vehicle Fuel shall keep a record in such form as may be prescribed by the Tax Administrator of all purchases, receipts, sales and Distribution of Motor Vehicle Fuel. The records shall include copies of all invoices or bills of all such sales and shall at all times during the business hours of the day be subject to inspection by the Tax Administrator or authorized officers or agents of the Tax Administrator.

**4.735: RECORDS TO BE KEPT THREE YEARS.** Every Dealer shall maintain and keep, for a period of three years, all records of Motor Vehicle Fuel used, sold and distributed within the City by such Dealer, together with stock records, invoices, bills of lading and other pertinent papers as may be required by the Tax Administrator. In the event such records are not kept within the state of Oregon, the Dealer shall reimburse the Tax Administrator for all travel, lodging, and related expenses incurred by the Tax Administrator in examining such records. The amount of such expenses shall be assessed in addition to the tax imposed by Section 4.615.

### **4.740: USE OF TAX REVENUES**

- A. For the purpose of this section, net revenue shall mean the revenue from the tax and penalties imposed under this Chapter remaining after providing for the cost of administration, enforcement, or any refunds and credits authorized herein.
- B. The net revenue shall be used only for the construction, reconstruction, improvement, repair, maintenance and operation of public Highways, roads and streets, and transportation infrastructure within the City.

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### **Section 2. Severability**

If any portion of this ordinance is for any reason held invalid or unconstitutional by a court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portions of this ordinance.

### **Section 3. Effective Date**

This ordinance shall take effect only if approved by a majority of the electors who voted on the measure at the November 6, 2018, election. In such an event, once the Council completes its canvass of the returns showing passage of the measure, this Ordinance shall take effect on January 1, 2019.

## EXHIBIT B

### FUEL TAX BALLOT TITLE

**Caption** *(10-word limit)*

Adoption of Tax on Motor Vehicle Fuel Dealers

**Question** *(20-word limit)*

Shall the City adopt an ordinance imposing a tax on motor vehicle fuel dealers to raise revenue for street repairs?

**Summary** *(175-word limit)*

This measure is a submission to the voters from the Gold Beach City Council. It proposes the adoption of an ordinance to impose a tax on motor vehicle fuel dealers. It provides for the administration, enforcement and collection of the tax.

The tax is imposed on dealers when they sell or distribute motor vehicle fuel within the City. Most commonly, the tax will be paid by gas stations for the sale of gasoline and diesel. The proposed ordinance creates a tax rate of one cent per gallon throughout the year and an additional three cents per gallon from May 1 through October 31.

The net revenue collected from the tax will only be used for the construction, reconstruction, improvement, repair, maintenance, and operation of streets and transportation infrastructure within the City of Gold Beach. This revenue will help the City reduce its backlog of street repairs and will also help the City maintain the City's street system. If approved by the voters, the ordinance would take effect January 1, 2019.